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TRANSMITTAL FORM <small>(to be used for all correspondence after initial filing)</small>	Application Number	10/735,306	
	Filing Date	December 11, 2003	
	First Named Inventor	Jeff Glickman	
	Art Unit	2624	
	Examiner Name	Amir Alavi	
Total Number of Pages in This Submission	6	Attorney Docket Number	IFC338

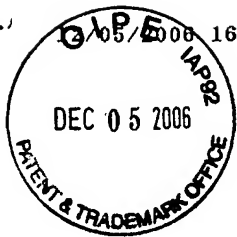
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Remarks COPY of power of attorney and statement under 37 CFR 3.73(b) filed on August 23, 2006 attached (2 sheets)		

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT			
Firm Name	Allaman Hall McCoy Russell & Tuttle LLP		
Signature			
Printed name	Jason Z. Creasman		
Date	December 5, 2006	Reg. No.	51,587

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**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicants : Jeff Glickman and Rene Poston
Application No. : 10/735,306
Filed : December 11, 2003
Title : SYSTEM AND METHOD FOR PROCESSING IMAGE DATA

Examiner : Amir Alavi
Group Art Unit : 2624

Attorney Ref. No. : IFC338

Date : December 5, 2006

Commissioner for Patents
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COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

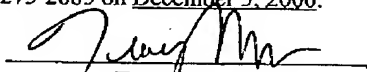
Sir:

Responsive to the Notice of Allowance dated September 6, 2006, and the Examiner's Statement of Reasons for Allowance set forth on September 6, applicants agree with the Examiner's conclusions regarding patentability of the allowed claims without necessarily agreeing with or acquiescing in the Examiner's reasoning. In particular, applicants believe that the application is allowable because the prior art fails to teach, anticipate or render obvious the invention as claimed, independent of how the invention is paraphrased.

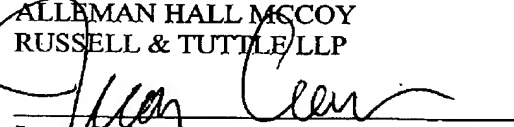
Please contact the undersigned if there are any questions or comments, or if applicants can be of any assistance in expediting issuance of the patent.

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Tracy Meeker

Respectfully submitted,
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